

109TH CONGRESS
2D SESSION

H. R. 5453

To amend the Internal Revenue Code of 1986 to extend the excise tax credits for certain liquid fuel derived from coal.

IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2006

Mr. SHIMKUS (for himself, Mr. BOUCHER, Mr. AKIN, Mr. COSTELLO, Mrs. CUBIN, Mr. RAHALL, Mr. HUNTER, Mr. SKELTON, Mr. ENGLISH of Pennsylvania, and Mr. POMEROY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the excise tax credits for certain liquid fuel derived from coal.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF EXCISE TAX CREDITS FOR CER-**
4 **TAIN LIQUID FUEL DERIVED FROM COAL.**

5 (a) ALTERNATIVE FUEL CREDIT.—Paragraph (4) of
6 section 6426(d) of the Internal Revenue Code of 1986 (re-
7 lating to termination) is amended by inserting “(Decem-
8 ber 31, 2020, in the case of any sale or use involving liquid

1 fuel derived from coal which is described in paragraph
2 (2)(E))” before the period at the end.

3 (b) ALTERNATIVE FUEL MIXTURE CREDIT.—Para-
4 graph (3) of section 6426(e) of such Code (relating to ter-
5 mination) is amended by inserting “(December 31, 2020,
6 in the case of any sale or use involving liquid fuel derived
7 from coal which is described in subsection (d)(2)(E))” be-
8 fore the period at the end.

9 (c) REFUNDABILITY OF CREDIT.—Paragraph (5) of
10 section 6427(e) of such Code (relating to termination) is
11 amended—

12 (1) by striking “and” at the end of subpara-
13 graph (C), by striking the period at the end of sub-
14 paragraph (D) and inserting “, and”, and by adding
15 at the end the following new subparagraph:

16 “(E) any alternative fuel or alternative fuel
17 mixture (as so defined) involving liquid fuel de-
18 rived from coal which is described in section
19 6426(d)(2)(E) sold or used after December 31,
20 2020.”, and

21 (2) by inserting “or (E)” after “subparagraph
22 (D)” in subparagraph (C).

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to any sale or use for any period
3 after September 30, 2006.

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